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ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
FINANCIAL REPORT
FOR THE YEAR ENDED DECEMBER 31, 2004

Under provisions of state law, this report is a public document. A copy of the report has been submitted to the entity and other appropriate public officials. The report is available for public inspection at the Baton Rouge office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Release Date 7/20/05

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INDEPENDENT AUDITOR'S REPORT

To the Commissioners of St. Landry Parish
 Communications District
 Opelousas, Louisiana

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of St. Landry Parish Communications District, as of and for the year ended December 31, 2004, which collectively comprise the St. Landry Parish Communications District's basic financial statements as listed in the table of contents. These financial statements are the responsibility of St. Landry Parish Communications District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards and the standards generally accepted in the United States of America applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of St. Landry Parish Communications District, as of December 31, 2004, and the respective changes in financial position, thereof and for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, we have also issued our report dated June 6, 2005 on our consideration of St. Landry Parish Communications District's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

As described in Note 3, the St. Landry Parish Communications District has implemented a new financial reporting model, as required by the provisions of GASB Statement No. 34. - Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments, as amended and interpreted, as of December 31, 2004.

To the Commissioners of St. Landry Parish
Communications District
Opelousas, Louisiana
Page 2

The management's discussion and analysis and budgetary comparison information on pages 3 through 5 and 25 through 26, are not a required part of the basic financial statements but are supplementary information required by accounting principles generally accepted in the United States of America. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the St. Landry Parish Communication District's basic financial statements. The introductory section and Schedule of Prior Year Findings are presented for the purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in our opinion, is fairly presented in all material respects in relation to the general purpose financial statements taken as a whole.

John S. Dowling & Company

Opelousas, Louisiana
June 6, 2005

ST LANDRY PARISH COMMUNICATIONS DISTRICT E-911

MANAGEMENT'S DISCUSSION AND ANALYSIS

The Management's Discussion and Analysis of the St Landry Parish Communications District's financial performance presents an overview of the District's financial position for the year ended December 31, 2004. This report focuses on the current year's activities.

FINANCIAL HIGHLIGHTS

- ⇒ The assets of the District exceeded its liabilities at the end of 2004 by \$882,495 (net assets). Of this amount, \$274,657 (unrestricted net assets) may be used to meet the District's ongoing operations.
- ⇒ As of the close of 2004, the District's governmental funds reported combined ending fund balances of \$624,752, an increase of \$51,693 or 9.02% in comparison of the previous year.
- ⇒ The District's total debt decreased by a net amount of \$42,733 during the current fiscal year. The key factor in this decrease was a payment made on the capital lease of the 800 Mhz radio system.

Government wide financial statements. The government wide financial statements are designed to provide readers with a broad overview of the District's finances.

The statement of net assets presents information on all of the District's assets and liabilities, with the difference between the two reported as net assets. Over time, increases or decreases in net assets may serve as useful indicators of whether the District's financial position is improving or deteriorating.

The statement of activities presents information showing how the District's net assets changed during the most recent fiscal year.

Both of the government wide financial statements distinguish functions of the District that are principally supported by revenues that are intended to recover all or a significant portion of their costs through user fees on wireline and wireless telephone lines. The governmental activities of the District include providing a public safety emergency response to all residents of St Landry Parish, Louisiana.

The government wide financial statements follow this report.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The District, like other local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Because the focus of governmental funds is narrower than that of government wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government wide financial statements. By doing so, the reader may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

Management's Discussion and Analysis
Page 2

The District adopts an annual budget for its general fund. A budgetary comparison statement has been provided for the general fund and other major funds to demonstrate compliance with this budget.

The fund financial statements follow this report.

The table below provides a condensed statement of net assets at December 31, 2004:

	<u>GOVERNMENTAL ACTIVITIES</u>
Current and other assets	\$646,782
Capital assets (net)	<u>467,289</u>
<u>Total assets</u>	<u>1,114,071</u>
Current and other liabilities	<u>231,576</u>
<u>Total liabilities</u>	<u>231,576</u>
Net Assets:	
Invested in capital assets, net of related debt	338,838
Restricted	269,000
Unrestricted	<u>274,657</u>
<u>Total net assets</u>	<u>882,495</u>
	<u>Governmental Activities</u>
<u>Changes in Net Assets</u>	
Program revenues	
Charges for services	\$729,662
Capital grant	215,351
General revenues	
Louisiana Office of Emergency Preparedness	15,298
Interest earnings	6,621
Miscellaneous	<u>4,841</u>
<u>Total revenues</u>	<u>971,773</u>
Expenses	
Public safety	992,284
Sale/loss on fixed assets	2,999
Interest and fees on debt	<u>8,946</u>
<u>Total expenses</u>	<u>1,004,229</u>
Decrease in net assets	(32,456)
Beginning net assets	<u>914,951</u>
Ending net assets	<u>882,495</u>

FINANCIAL ANALYSIS OF THE DISTRICT

During 2004 the District was awarded a grant in the amount of \$215,351 to complete Phase II installation which was unknown and not taken into account when a budget for 2004 was initially prepared, however, you will see the budget was amended to include the revenue and expenses from this grant.

The District's financial position has steadily risen over the past several years somewhat due to the increase in revenue from wireless telephone companies. We are estimating that revenue from wireless funds will continue to rise while revenue from landline funds will continue to decrease due to the rising number of people who choose to maintain wireless phone service.

As reported in Note 7 of the 2004 audit report, the District entered into a 99 year lease on 16.175 acres of property. We are currently in the initial planning stage of building a communications center and tower on this property. In order to accomplish this, the District will need to sell bonds in order to generate funds to finance this project. A new District vehicle and digital recorder has also been approved for future purchase during 2005.

CONTACTING THE DISTRICT'S FINANCIAL MANAGEMENT

This financial report is designed to provide a general overview of the District's finances, comply with finance related laws and regulations, and demonstrate the District's commitment to public accountability. If you have any questions about this report or would like to request additional information, contact Jude Moreau, Director, St Landry Parish Communications District E-911, 1065 Hwy 749 Suite C, Opelousas, LA 70570.

BASIC FINANCIAL STATEMENTS

The St. Landry Parish Communications District's basic financial statements comprise the following three components:

Government-wide financial statements - provides readers with a broad overview of St. Landry Parish Communications District's finances in a manner similar to a private sector business.

Fund financial statements - provides readers information with an emphasis on inflows and outflows of resources useful for making decisions in a budgetary context where the focus is on meeting the near-term financial needs.

Notes to financial statements - provides additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
STATEMENT OF NET ASSETS
DECEMBER 31, 2004

	<u>GOVERNMENTAL ACTIVITIES</u>
<u>ASSETS</u>	
Cash and cash equivalents	\$433,400
Receivables	213,382
Capital assets (net)	467,289
<u>Total assets</u>	<u>1,114,071</u>
<u>LIABILITIES</u>	
Accounts payable and accrued expenses	21,945
Long-term liabilities	
Due within one year	62,820
Due in more than one year	146,811
<u>Total liabilities</u>	<u>231,576</u>
<u>NET ASSETS</u>	
Invested in capital assets, net of related debt	338,838
Restricted for:	
Maintenance on ANI/ALI equipment	150,000
Maintenance on 800 MHz radio system	69,000
Future ANI/ALI upgrades	50,000
Unrestricted	274,657
<u>Total net assets</u>	<u>882,495</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
STATEMENT OF ACTIVITIES
DECEMBER 31, 2004

<u>Functions/Programs</u>	<u>Expenses</u>	<u>Program Revenues</u>		
		<u>Fees, Fines and Charges for Services</u>	<u>Capital Grants and Contributions</u>	<u>Governmental Activities</u>
Governmental Activities				
Public safety	\$992,284	\$729,662	\$215,351	\$(47,271)
Sale/loss on fixed assets	2,999			(2,999)
Interest and fees on debt	8,946			(8,946)
<u>Total governmental activities</u>	<u>1,004,229</u>	<u>729,662</u>	<u>215,351</u>	<u>(59,216)</u>
General Revenues				
Louisiana Office of Emergency Preparedness				15,298
Interest and investment earnings				6,621
Miscellaneous				4,841
<u>Total general revenues</u>				<u>26,760</u>
Change in net assets				(32,456)
Net assets - January 1, 2004				<u>914,951</u>
Net assets - December 31, 2004				<u>882,495</u>

The accompanying notes are an integral part of this statement.

FUND FINANCIAL STATEMENTS

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
BALANCE SHEET - GOVERNMENTAL FUND
DECEMBER 31, 2004

GOVERNMENTAL
FUND TYPE
GENERAL FUND

ASSETS

Cash	\$433,400
Fees receivable	<u>213,382</u>
<u>Total assets</u>	<u>646,782</u>

LIABILITIES

Accounts payable	\$21,945
Compensated absences payable	<u>85</u>
<u>Total liabilities</u>	<u>22,030</u>

FUND BALANCE

Fund balance	
Reserved for maintenance	
ANI/ALI equipment	150,000
Reserved for maintenance	
800 MHz radio system	69,000
Reserved for future ANI/ALI upgrades	50,000
Unreserved, undesignated	<u>355,752</u>
<u>Total fund balance</u>	<u>624,752</u>
<u>Total liabilities and fund balance</u>	<u>646,782</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE GOVERNMENTAL FUND BALANCE SHEET
TO THE STATEMENT OF NET ASSETS
DECEMBER 31, 2004

Total fund balances for governmental funds at December 31, 2004		\$624,752
Cost of capital assets at December 31, 2004	\$1,057,223	
Less: Accumulated depreciation as of December 31, 2004	<u>(589,934)</u>	467,289
Long-term liabilities at December 31, 2004		
Compensated absences	(81,095)	
Capital lease payable	<u>(128,451)</u>	<u>(209,546)</u>
Net assets at December 31, 2004		<u>882,495</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE
GOVERNMENTAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>General Fund</u>
<u>REVENUES</u>	
Intergovernmental	
Louisiana Office of Emergency Preparedness	\$15,298
Public Safety Foundation of America grant income	215,351
Charges for services	
Bell South telephone fees	325,356
Century telephone fees	63,564
Private sign reimbursements	902
Wireless telephone fees	293,608
Other telephone company fees	46,232
Interest income	6,621
Miscellaneous income	1,075
<u>Total revenues</u>	<u>968,007</u>
<u>EXPENDITURES</u>	
Current	
Salaries	350,043
Payroll taxes	5,969
Compensated absences	(563)
Retirement	39,436
Auto repair/maintenance	1,133
Auto fuel	3,898
Telephone - office	13,963
Telephone - cellular	1,956
Telephone - line expense	63,720
Education	2,890
Dues and subscriptions	734
Utilities	4,932
Professional fees	11,660
Insurance -	
Employees' health	57,011
Workmen's compensation	2,108
Automobile	1,965
General liability	5,748
Management liability	726
Surety bonds	85
Office supplies	4,359
Postage	410
Equipment rental	1,404
Office repairs/maintenance	248
Equipment repairs/maintenance	1,334
Housekeeping	1,343
Advertising	253
Internet service	659
Bank service charges	1

Continued on next page.

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE (CONTINUED)
GOVERNMENTAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2004

	<u>General Fund</u>
<u>EXPENDITURES</u> (Continued)	
Personnel uniforms	\$2,625
Maintenance agreements	13,006
Addressing supplies	1,409
Printing and copying expense	343
Travel expense	6,006
Wireless PSAP expense	31,057
Public Safety Foundation of America grant (PSFA) expenses	215,351
Capital outlay	4,755
Debt service payments	
Principal	59,891
Interest	8,946
<u>Total expenditures</u>	<u>920,814</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>47,193</u>
<u>OTHER FINANCING SOURCES</u>	
Sale of general fixed asset	4,500
<u>Total other financing sources</u>	<u>4,500</u>
<u>NET CHANGE IN FUND BALANCES</u>	51,693
<u>FUND BALANCE</u> , beginning of year	<u>573,059</u>
<u>FUND BALANCE</u> , end of year	<u>624,752</u>

The accompanying notes are an integral part of this statement.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES AND
CHANGES IN FUND BALANCE OF GOVERNMENTAL FUND
TO THE STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2004

Total net change in fund balances for the year ended December 31, 2004 per Statement of Revenues, Expenditures and Changes in Fund Balance		\$51,693
Capital outlay which is considered expenditures on Statement of Revenues, Expenditures and Changes in Fund Balances	\$4,755	
Depreciation expense for year ended December 31, 2004	(123,573)	(118,818)
Less: Increase in long-term portion of compensated absences	(21,489)	
Loss on sale of capital assets	(7,499)	(28,988)
Add: Decrease in capital lease payable		63,657
Total change in net assets for the year ended December 31, 2004 per Statement of Activities		<u>(32,456)</u>

The accompanying notes are an integral part of this statement.

NOTES TO FINANCIAL STATEMENTS

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying financial statements of the St. Landry Parish Communications District have been prepared in conformity with generally accepted accounting principles as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements. The accounting and reporting framework and more significant accounting policies are discussed in the subsequent subsection of this note. For the fiscal year ended December 31, 2004, the St. Landry Parish Communications District implemented the new financial reporting requirements of GASB Statement Nos. 33 and 34. As a result, an entirely new financial presentation has been implemented.

A. REPORTING ENTITY

The St. Landry Parish Communications District was created by the St. Landry Parish Police Jury on July 15, 1991 and is not a component unit of the St. Landry Parish Police Jury.

As the governing authority of the parish, for reporting purposes, the St. Landry Parish Government is the financial reporting entity for St. Landry Parish. The financial reporting entity consists of (a) the primary government, (b) organizations for which the primary government is financially accountable, and (c) other organizations for which nature and significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

Governmental Accounting Standards Board Statement No. 14 established criteria for determining which component units should be considered part of the St. Landry Parish Government for financial reporting purposes. The basic criterion for including a potential component unit within the reporting entity is financial accountability. The GASB has set forth criteria to be considered in determining financial accountability. This criteria includes:

1. Appointing a voting majority of an organization's governing body, and
 - a. The ability of the parish government to impose its will on that organization and/or
 - b. The potential for the organization to provide specific financial benefits to or impose specific financial burdens on the parish government.
2. Organizations for which the parish government does not appoint a voting majority but are fiscally dependent on the parish government.
3. Organizations for which the reporting entity financial statements would be misleading if data of the organization is not included because of the nature or significance of the relationship.

The St. Landry Parish Communications District has control over their operations. This includes the hiring and retention of employees, authority over budgeting, responsibility for deficits, power to incur debt and issue bonds, and the receipt and disbursement of funds. The St. Landry Parish Communications District is financially independent and independent from the St. Landry Parish Government. Therefore, the District reports as an independent reporting entity and the financial statements include only the transactions of the St. Landry Parish Communications District.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

A. REPORTING ENTITY (Continued)

Each of the following appoints one board member for the St. Landry Parish Communications District:

St. Landry Parish Municipal Association
 Opelousas Police Department
 St. Landry Parish Sheriff's Department
 Eunice Police Department
 Paid Fire Departments
 Volunteer Fire Departments
 St. Landry Parish Government

B. BASIS OF PRESENTATION

GOVERNMENT-WIDE FINANCIAL STATEMENTS (GWFS)

The Statement of Net Assets and the Statement of Activities display information on all of the nonfiduciary activities of the St. Landry Parish Communications District, the primary government, as a whole. They include all funds of the reporting entity. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which normally are supported by taxes and intergovernmental revenues, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Fiduciary funds are not included in the GWFS.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. Program revenues include (a) fees and charges paid by the recipients of goods or services offered by the programs, and (b) grants and contributions that are restricted to meeting the operational or capital requirements of a particular program. Revenues that are not classified as program revenues, including all taxes, are presented as general revenues.

FUND FINANCIAL STATEMENTS

Fund financial statements of the St. Landry Parish Communications District are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. Fund financial statements report detailed information about the St. Landry Parish Communications District. As a general rule, interfund eliminations are not made in the fund financial statements.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. BASIS OF PRESENTATION (Continued)

FUND FINANCIAL STATEMENTS (Continued)

The various funds of St. Landry Parish Communications District are classified as governmental funds. The emphasis on fund financial statements is on major funds, each displayed in a separate column. A fund is considered major if it is the primary operating fund of the Disposal District or meets the following criteria:

1. Total assets, liabilities, revenues, or expenditures/expenses of that individual governmental or enterprise fund are at least ten percent of the corresponding total for all funds of that category or type; and
2. Total assets, liabilities, revenues, or expenditures/expenses of the individual governmental or enterprise funds are at least five percent of the corresponding total for all governmental and enterprise funds combined.

The St. Landry Parish Communications District reports the following major governmental fund:

General Fund. The general operating fund of the St. Landry Parish Communications District accounts for all financial resources, except those required to be accounted for in other funds.

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING

Measurement focus is a term used to describe "which" transactions are recorded within the various financial statements. Basis of accounting refers to "when" transactions are recorded regardless of the measurement focus applied.

Measurement Focus

The fund financial statements utilize a "current financial resources" measurement focus. Only current financial assets and liabilities are generally included on their balance sheets. Their operating statements present sources and uses of available spendable financial resources during a given period. These funds use fund balance as their measure of available spendable financial resources at the end of the period.

The government-wide financial statements utilize an "economic resources" measurement focus. The accounting objectives of this measurement focus are the determination of operating income, changes in net assets and financial position. All assets and liabilities (whether current or noncurrent) associated with their activities are reported.

In the government-wide Statement of Net Assets and Statement of Activities the governmental activities are presented using the accrual basis of accounting. Under the accrual basis of accounting, revenues are recognized when earned and expenses are recorded when the liability is incurred or economic asset used. Revenues, expenses, gains, losses, assets, and liabilities resulting from exchange and exchange-like transactions are recognized when the exchange takes place.

In the fund financial statements, governmental funds are presented on the modified accrual basis of accounting. Under this modified accrual basis of accounting, revenues are recognized when "measurable and available." Measurable means knowing or being able to reasonably estimate the amount. Available means collectible within the current period or within sixty days after year-end.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

C. MEASUREMENT FOCUS AND BASIS OF ACCOUNTING (Continued)

Measurement Focus (Continued)

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. An exception to this general rule is principal and interest on general long-term debt which are recognized when due.

Purchases of various operating supplies are regarded as expenditures at the time purchased, and inventories of such supplies (if any) are not recorded as assets at the close of the fiscal year.

Expenditures for insurance and similar services which extend over more than one accounting period are accounted for as expenditures of the period of acquisition.

D. DEPOSITS AND INVESTMENTS

For purposes of the Statement of Net Assets, cash and interest-bearing deposits include all demand accounts, savings accounts, and certificates of deposit of the St. Landry Parish Communications District.

The St. Landry Parish Communications District is authorized by LA RS 39:1211-1245 and 33:2955 to invest in the following:

1. United States Treasury Bonds
2. United States Treasury Notes
3. United States Treasury Bills
4. Obligations of U.S. Government Agencies, including Federal Home Loan Bank bonds, Government National Mortgage Association bonds, or a variety of "Federal Farm Credit" bonds.
5. Fully collateralized certificates of deposit issued by qualified commercial banks and savings and loan associations located within the State of Louisiana.
6. Fully collateralized repurchase agreements.
7. Fully collateralized interest-bearing checking accounts.
8. Mutual or trust fund institutions which are registered with the Securities and Exchange Commission under the Security Act of 1933 and the Investment Act of 1940, and which have underlying investments consisting solely of and limited to securities of the United States Government or its agencies.
9. Any other investment allowed by state statute for local governments.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. RECEIVABLES AND PAYABLES

In both, the government-wide financial statements and the fund financial statements, receivables consist of all revenues earned at year-end and not yet received. Major receivable balances for the governmental activities include grant reimbursement income and both wireless and wireline income. Interest and investment earnings are recorded when earned only if paid within 90 days since they would be considered both measurable and available.

F. CAPITAL ASSETS

Prior to GASB No. 34, governments were not required to report general infrastructure assets. The St. Landry Parish Communications District did not capitalize infrastructure expenditures. During the current fiscal year, the District began capitalizing infrastructure. However, the Communications District is delaying the retroactive reporting of its major general infrastructure assets until the fiscal year ending December 31, 2007 as is allowed by GASB No. 34.

In the government-wide financial statements, capital assets are capitalized at historical cost, or estimated historical cost if actual is unavailable, except for donated assets, which are recorded at their estimated fair value at the date of donation.

Depreciation of all exhaustible capital assets is recorded as an allocated expense in the Statement of Activities, with accumulated depreciation reflected in the Statement of Net Assets. Depreciation is provided over the assets' estimated useful lives using the straight-line method of depreciation. The range of estimated useful lives by type of asset is as follows:

800 MHz radio system	7 years
Equipment	1-20 years
Vehicles	10 years
Building renovations	20 years

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

In the fund financial statements, capital assets used in governmental fund operations are accounted for as facilities acquisition and construction expenditures of the governmental fund upon acquisition.

G. ACCUMULATED VACATION AND SICK LEAVE

Annual vacation leave is provided to all permanent District employees and employees are encouraged to take an annual vacation. Vacation time may not be accumulated for a period more than one year in addition to the present year in which vacation time is being earned. Unused vacation time will be paid to an employee who severs ties with the District.

All District employees will earn 8 hours sick leave per month for a maximum of 96 hours per year. Once an employee earns a minimum of 480 hours (equals approximately three months' work hours) the employee is eligible for cash reimbursement of hours earned over the minimum 480 hours at the end of the calendar year (December).

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

G. ACCUMULATED VACATION AND SICK LEAVE (Continued)

A maximum limit of 960 hours earned sick leave (= approximately six months work hours) may be accrued by the employee. Any sick leave earned after the employee accumulates 960 hours of sick leave will be subject to mandatory reimbursement by the end of the calendar year (December). An employee will have the option of a cash reimbursement in December of each year, limited to no more than 96 hours per calendar year less the amount of sick leave used during that year. When an employee severs ties with the District, the District reserves the right to either payoff the amount of sick leave earned in one payment, or make incremental payments during the regularly scheduled payroll of the District at the employee's last rate of pay until the amount of sick leave is paid to the former employee in full.

H. LONG-TERM OBLIGATIONS

In the government-wide financial statements and fund financial statements, long-term obligations are reported as liabilities in the applicable governmental activities or statement of net assets.

Long-term debt for governmental funds is not reported as liabilities in the fund financial statements. The debt proceeds are reported as other financing sources net of the applicable premium or discount and payment of principal and interest reported as expenditures.

I. EQUITY CLASSIFICATIONS

In the government-wide statements, equity is classified as net assets and displayed in three components:

1. Invested in capital assets, net of related debt - Consist of capital assets including restricted capital assets, net of accumulated depreciation and reduced by the outstanding balances of any bonds, mortgages, notes, or other borrowing that are attributable to the acquisition, construction, or improvement of those assets.
2. Restricted net assets - Consist of net assets with constraints placed on the use either by (1) external groups, such as creditors, grantors, contributors, or laws or regulations of other governments; or (2) law through constitutional provisions or enabling legislation.
3. Unrestricted net assets - All other net assets that do not meet the definition of "restricted" or "invested in capital assets, net of related debt."

In the fund financial statements, governmental fund equity is classified as fund balance. Fund balance is further classified as reserved and unreserved, with unreserved further split between designated and undesignated.

J. ESTIMATES

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America require management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues, expenditures, and expenses during the reporting period. Actual results could differ from those estimates.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

K. BUDGETS AND BUDGETARY ACCOUNTING

The District follows these procedures in establishing the budgetary data for the General Fund which is reflected in these financial statements:

1. The Executive Director and Executive Secretary prepare a proposed operating budget for the succeeding year.
2. The proposed budget is submitted to the Board of Commissioners for review and approval. A summary of the budget is published and made available for public inspection.
3. A public hearing is held during a regular monthly meeting of the District's Commission. The budget is then adopted by resolution of the Commission.
4. Amendments to any item of the budget must be approved by the Commission.
5. Budgets are adopted on a basis consistent with generally accepted accounting principles. Budgeted amounts are as originally adopted, or as amended during the year by the Commission.
6. Operating appropriations, to the extent not expended or encumbered, lapse at year-end. Capital appropriations continue in force until the project is completed or deemed abandoned.

L. ENCUMBRANCES

The District does not utilize an encumbrance system.

M. FUND BALANCES

The District does not have a deficit fund balance.

NOTE 2 - CASH AND INVESTMENTS

Under state law the District may deposit funds with any bank located within the state and organized under the laws of the state of Louisiana, any other state in the union, or under the laws of the United States. Further, the District may invest in time deposits or certificates of deposit of those banks.

Bank deposits must be secured by federal depository insurance or the pledge of securities owned by the bank. The market value of the pledged securities must at all times equal or exceed 100 percent of the uninsured amount on deposit with the bank.

At December 31, 2004, the carrying amount of the District's cash in bank, including investments, was \$433,400 and the bank balance was \$535,644. Approximately \$338,555 was covered by federal depository insurance and \$197,089 was covered by securities held by the pledging financial institution in the District's name.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 2 - CASH AND INVESTMENTS (Continued)

The following is a listing of the amounts pledged by various banks a security for deposits of the St. Landry Parish Communications District at December 31, 2004:

<u>Institutions</u>	<u>Bank Balance</u>	<u>Amount Insured by FDIC</u>	<u>Amount Collateralized by Securities held at 3rd Party Bank</u>
Non-interest bearing			
Bank One	\$39,519	\$100,000	
Interest bearing			
Bank One	295,566	100,000	\$796,553
St. Landry Bank	101,523	100,000	9,891
Teche Federal Savings Bank	<u>99,036</u>	<u>100,000</u>	
	<u>535,644</u>	<u>400,000</u>	<u>806,444</u>

NOTE 3 - CHANGE IN ACCOUNTING PRINCIPLES

For the year ended December 31, 2004, the St. Landry Parish Communications District has implemented GASB Statement No. 34, Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments. GASB Statement No. 34 creates new basic financial statements for reporting on the District's financial activities. The financial statements now include government-wide financial statements prepared on the accrual basis of accounting, and fund financial statements which present information for individual major funds rather than by fund type which has been the mode of presentation in previously issued financial statements. The District also implemented GASB Statement No. 33, Accounting and Financial Reporting for Nonexchange Transactions, No. 37, Basic Financial Statements - and Management's Discussion and Analysis - For State and Local Governments: Omnibus, No. 38, Certain Financial Statement Note Disclosures, and Interpretation No. 6 Recognition and Measurement of Certain Liabilities and Expenditures in Government Fund Financial Statements. At December 31, 2004, there was no effect on fund balance as a result of implementation of GASB Statements No. 33, 37, 38 or Interpretation No. 6.

The implementation of GASB Statement No. 34 caused the opening fund balance at January 1, 2004 to be restated in terms of "net assets" as follows:

Total fund balances - Governmental funds at January 1, 2004		\$573,059
Add: Cost of capital assets at January 1, 2004	\$1,073,679	
Accumulated depreciation at January 1, 2004	<u>(480,073)</u>	593,606
Less: Compensated absences payable at January 1, 2004	(59,606)	
Capital lease payable at January 1, 2004	<u>(192,108)</u>	<u>(251,714)</u>
Net assets at January 1, 2004		<u>914,951</u>

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 4 - CAPITAL ASSETS

Capital assets and depreciation activity as of and for the year ended December 31, 2004 of the St. Landry Parish Communications District is as follows:

	Balances January 1, 2004	Additions	Disposals	Balances December 31, 2004
Governmental activities:				
800 MHz radio system	\$572,537			\$572,537
Equipment	336,243	\$4,755	\$471	340,527
Vehicles	66,736		20,740	45,996
Building renovations	98,163			98,163
<u>Total</u>	<u>1,073,679</u>	<u>4,755</u>	<u>21,211</u>	<u>1,057,223</u>
Less accumulated depreciation:				
800 MHz radio system	(177,214)	(81,791)		(259,005)
Equipment	(228,113)	(31,929)	231	(259,811)
Vehicles	(31,259)	(4,945)	13,481	(22,723)
Building renovations	(43,487)	(4,908)		(48,395)
<u>Total accumulated depreciation</u>	<u>(480,073)</u>	<u>(123,573)</u>	<u>13,712</u>	<u>(589,934)</u>
Governmental activities				
Capital assets, net	<u>593,606</u>	<u>(118,818)</u>	<u>(7,499)</u>	<u>467,289</u>

NOTE 5 - LONG-TERM LIABILITIES

Changes in long-term debt are as follows:

	Balances at January 1, 2004	Additions	Deletions	Balances at December 31, 2004	Due Within One Year
Compensated absences	\$60,256	\$20,924		\$81,180	\$85
Capital lease	192,108		\$63,657	128,451	62,735
	<u>252,364</u>	<u>20,924</u>	<u>63,657</u>	<u>209,631</u>	<u>62,820</u>

Compensated Absences - This debt consists of the long-term portion of accrued vacation and sick leave which employees have earned and are payable to them in the future.

Capital Lease - The St. Landry Parish Communications District entered into a lease purchase agreement with Banc One Leasing Corporation for an 800 MHz radio system on April 12, 2001. The total cost of the 800 MHz system was \$554,704 with a \$250,000 down payment made during 2001. The agreement requires annual payments of \$68,837 for five years at an interest rate of 4.20 percent with the first annual payment due on April 25, 2002 and the final payment due on April 25, 2006. The total cost of the 800 MHz system of \$554,704 has been recorded as a capital asset and the lease payable of \$304,704 is set up as a Long-term obligation. The lease has a \$1.00 buy out option at the end of the lease term.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 5 - LONG-TERM LIABILITIES (Continued)

Debt Service Requirements

The annual debt service requirements including interest to amortize all long-term obligations outstanding at December 31, 2004 are as follows:

<u>Year Ending</u> <u>December 31, 2004</u>	<u>Capital</u> <u>Leases</u>
2005	\$68,837
2006	<u>68,837</u>
	137,674
Interest	<u>(9,223)</u>
	<u>128,451</u>

NOTE 6 - PENSION PLAN

Plan Description

Substantially all full-time employees of the St. Landry Parish Communications District are members of the Parochial Employees' Retirement System of Louisiana (System), a cost-sharing multiple-employer public employee retirement system (PERS). The System is a statewide public retirement system for the benefit of employees of taxing districts of a parish or any branch or section of a parish. A separate board of trustees administers and controls the System. The System provides retirement, death, and disability benefits to participating, eligible employees. Contributions of participating agencies, together with shared revenues, are pooled within the System to fund accrued benefits, with employer/employee contribution rates approved by the Louisiana Legislature. The Parochial Employees' Retirement System issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to Parochial Employees' Retirement System of Louisiana, P. O. Box 14619, Baton Rouge, Louisiana, 70898-4619 or by calling (225) 928-1361.

Contributions to the System include employee contributions of 9.5 percent of salary and employer contributions at a rate which is redetermined annually based on the results of the actuarial valuation for the prior year. The rate for the year ended December 31, 2004 is 11.75 percent. In addition, the fund receives .25 percent of the taxes shown to be collected on the tax rolls of each parish, excluding Orleans and East Baton Rouge.

The St. Landry Parish Communications District's employer contributions for the years ended December 31, 2004, 2003 and 2002 were \$39,436, \$22,044 and \$20,127, respectively.

Employee contributions for the years ended December 31, 2004, 2003 and 2002 were \$31,885, \$27,022 and \$24,672, respectively.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2004

NOTE 7 - LEASE COMMITMENTS

On December 10, 2003, the St. Landry Parish Communications District entered into an operating lease for 16.175 acres of property from Robert and Marie Tomlinson for a total cost of \$99 which was paid in full on December 11, 2003. The lease was for a term of 99 years beginning on January 1, 2004.

NOTE 8 - RESERVED FUND BALANCE

The reservations of fund balance represent amounts set aside for maintenance of ANI/ALI equipment, maintenance of the 800 MHz radio system and future ANI/ALI equipment upgrades.

NOTE 9 - BOARD MEMBERS

Board Members of the St. Landry Parish Communications District are as follows for 2004:

Scott Aymond - Chairman
Gerald Lejeune - Vice Chairman
Tim Marks - Sgt-at-Arms
Roy Mallet
Bobby Degueyter
William "Bill" Henry
Richard Daigle

Board Members do not get paid for serving on the Board.

NOTE 10 - IMPLEMENTATION OF WIRELESS E911 SERVICES

Louisiana Act 1029 authorizes the St. Landry Parish Communications District to levy an emergency telephone service charge on certain wireless communication systems to pay the costs of implementing FCC ordered enhancements to E911 systems.

During 2004 the District received \$293,608 in remittance from wireless telephone companies. Expenditures of \$274,615 from wireless funds were made during the year. These expenditures consisted of reimbursement to wireless companies for providing Phase I wireless information to the District when an emergency 911 call comes in, replacement of equipment in order to implement and receive Phase II information, overall operations of the District and allocation of funds for the future reimbursement to wireless companies providing Phase I and Phase II information.

The District has upgraded their emergency 911 call taking equipment for Phase II technology and has requested this technology from all current Phase I wireless companies. The District has also installed GIS mapping to work in conjunction with this equipment.

REQUIRED SUPPLEMENTARY INFORMATION
BUDGETARY COMPARISON SCHEDULE

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
BUDGETARY COMPARISON SCHEDULE
GENERAL FUND
FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET			VARIANCE
	ORIGINAL	FINAL	ACTUAL	FAVORABLE (UNFAVORABLE)
<u>REVENUES</u>				
Intergovernmental				
Louisiana Office of Emergency Preparedness	\$5,000	\$15,298	\$15,298	
Public Safety Foundation of America grant income		215,352	215,351	\$(1)
Charges for services				
Bell South telephone fees	325,000	326,700	325,356	(1,344)
Century telephone fees	63,000	63,500	63,564	64
Private sign reimbursements		880	902	22
Wireless telephone fees	240,000	282,000	293,608	11,608
Other telephone company fees	20,000	47,000	46,232	(768)
Interest income	3,500	6,200	6,621	421
Miscellaneous		5,575	1,075	(4,500)
<u>Total revenues</u>	<u>656,500</u>	<u>962,505</u>	<u>968,007</u>	<u>5,502</u>
<u>EXPENDITURES</u>				
Current				
Salaries	361,000	348,000	350,043	(2,043)
Payroll taxes	7,500	6,000	5,969	31
Compensated absences			(563)	563
Retirement	38,000	40,500	39,436	1,064
Auto repair/maintenance	3,000	1,300	1,133	167
Auto fuel	3,500	3,841	3,898	(57)
Telephone - office	14,000	13,968	13,963	5
Telephone - cellular	2,000	1,971	1,956	15
Telephone - line expense	65,000	63,720	63,720	
Education	5,000	2,890	2,890	
Dues and subscriptions	1,000	644	734	(90)
Utilities	5,000	4,926	4,932	(6)
Professional fees	5,000	4,479	11,660	(7,181)
Insurance -				
Employees health	60,000	56,203	57,011	(808)
Workmen's compensation	1,800	2,108	2,108	
Automobile	3,000	1,965	1,965	
General liability	6,000	5,748	5,748	
Management liability	1,000	726	726	
Surety bonds	100	85	85	
Office supplies	7,000	4,278	4,359	(81)
Postage	500	384	410	(26)
Equipment rental	1,200	1,404	1,404	
Office repairs/maintenance	2,500	164	248	(84)
Equipment repairs/maintenance	10,000	847	1,334	(487)
Bank service charges		1	1	
Printing and copying expense	200	505	343	162

Continued on next page.

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
 OPELOUSAS, LOUISIANA
 BUDGETARY COMPARISON SCHEDULE (CONTINUED)
 GENERAL FUND
 FOR THE YEAR ENDED DECEMBER 31, 2004

	BUDGET			VARIANCE
	ORIGINAL	FINAL	ACTUAL	FAVORABLE (UNFAVORABLE)
<u>EXPENDITURES (Continued)</u>				
Housekeeping	\$2,000	\$1,304	\$1,343	\$ (39)
Advertising	1,000	260	253	7
Internet service	700	659	659	
Personnel uniforms	3,000	2,625	2,625	
Maintenance agreements	30,000	13,571	13,006	565
Addressing supplies	1,000	1,366	1,409	(43)
Travel expense	8,000	6,005	6,006	(1)
Wireless PSAP expense	32,500	31,486	31,057	429
Public Safety Foundation of America grant (PSFA) expenses		237,336	215,351	21,985
Debt service (principal and interest)	68,837	68,837	68,837	
Capital outlay			4,755	(4,755)
<u>Total expenditures</u>	<u>750,337</u>	<u>930,106</u>	<u>920,814</u>	<u>9,292</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES</u>	<u>(93,837)</u>	<u>32,399</u>	<u>47,193</u>	<u>14,794</u>
<u>OTHER FINANCING SOURCES</u>				
Sale of general fixed asset			4,500	4,500
<u>Total other financing sources</u>	<u>-0-</u>	<u>-0-</u>	<u>4,500</u>	<u>4,500</u>
<u>EXCESS OF REVENUES OVER EXPENDITURES AND OTHER FINANCING SOURCES</u>	<u>(93,837)</u>	<u>32,399</u>	<u>51,693</u>	<u>19,294</u>
<u>FUND BALANCE, beginning of year</u>			<u>573,059</u>	
<u>FUND BALANCE, end of year</u>			<u>624,752</u>	

RELATED REPORT

Russell J. Stelly, CPA
 Chizal S. Fontenot, CPA
 James L. Nicholson, Jr., CPA
 G. Kenneth Pavy, II, CPA
 Michael A. Roy, CPA
 Lisa Trouille Manuel, CPA

Dana D. Quebedeaux, CPA



JOHN S. DOWLING & COMPANY
 A CORPORATION OF CERTIFIED PUBLIC ACCOUNTANTS

John S. Dowling, CPA
 1904-1984

Retired

Harold Dupre, CPA
 1996

John Newton Stout, CPA
 1998

Dwight Ledoux, CPA
 1998

Joel Lanclos, Jr., CPA
 2003

REPORT ON INTERNAL CONTROL OVER FINANCIAL
REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE
WITH GOVERNMENT AUDITING STANDARDS

To the Commissioners of St. Landry Parish
 Communications District
 Opelousas, Louisiana

We have audited the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of St. Landry Parish Communications District, as of and for the year ended December 31, 2004, which collectively comprise the St. Landry Parish Communications District's basic financial statements and have issued our report thereon dated June 6, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control over Financial Reporting

In planning and performing our audit, we considered St. Landry Parish Communications District's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether St. Landry Parish Communications District's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

To the Commissioners of St. Landry Parish
Communications District
Page 2

This report is intended solely for the information and use of St. Landry Parish Communications District, its Commissioners and the appropriate regulatory agency and is not intended to be and should not be used by anyone other than these specified parties. Under Louisiana Revised Statute 24:513, this report is distributed by the Legislative Auditor as a public document.

John S. Dowling & Company

Opelousas, Louisiana
June 6, 2005

SUPPLEMENTARY INFORMATION

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
DECEMBER 31, 2004

A. Summary of Audit Results

1. The auditor's report expresses an unqualified opinion on the financial statements of the St. Landry Parish Communications District.
2. No reportable conditions relating to the audit of the financial statements is reported in the Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards.
3. No instances of noncompliance material to the financial statements of the St. Landry Parish Communications District were disclosed during the audit.

B. 2004 Finding - Financial Statement Audit

None

ST. LANDRY PARISH COMMUNICATIONS DISTRICT
OPELOUSAS, LOUISIANA
SCHEDULE OF PRIOR YEAR FINDINGS
DECEMBER 31, 2004

SECTION I - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO THE FINANCIAL STATEMENTS

None

SECTION II - INTERNAL CONTROL AND COMPLIANCE MATERIAL TO FEDERAL AWARDS

N/A

SECTION III - MANAGEMENT LETTER

None